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October 19, 2007

VIA OVERNIGHT DELIVERY/UPS
and ECF

United States District Court Clerk
Southern District of New York
300 Quarropas Street
White Plains, New York 10601-4150

**Re: Irwin Franchise Capital Corporation v.
Windram Enterprises, Inc.**

Docket No. 07-CIV-3785

Our File No. LI.1125.RWM

Dear Sir/Madam:

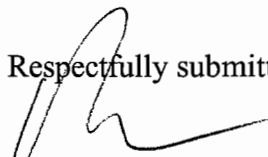
With regard to the above matter, enclosed please find for filing an original plus one copy of the following documents:

- 1) Notice of Cross Motion;
- 2) Affidavit of Richard W. Mackiewicz Jr., Esq. in support of Cross Motion and in Opposition to Motion; and
- 3) Affidavit of Service.

Also enclosed please find a stamped, self-addressed envelope for the return of a copy of the above documents stamped "Filed".

Thank you.

Respectfully submitted,



Richard W. Mackiewicz, Jr., Esq.

cc: Hon. William C. Conner.
Joseph N. Paykin, Esq.
Client